IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

GIFT TAX REFERENCE No. 10 of 1987
TO
GIFT TAX REFERENCE No. 17 of 1987

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH Sd/-
and
Hon'ble MR.JUSTICE D.A.MEHTA Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

VIMLABEN SIDDHARTHBHAI
SUNIL SIDDHARTHBHAI
SIDDHARTH KASTURBHAI
ARVIND NAROTTAM
PANNA SHRENIKBHAI
SIDDHARTH KASTURBHAI
HANSA NIRANJAN
SHRENIK KASTURBHAI

Versus

COMMISSIONER OF GIFT. TAX

Appearance:
SERVED BY RPAD - (N) for Petitioner No. 1
MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 24/09/2001

COMMON JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

These References were made at the instance of the assessees under the Gift Tax Act. However, inspite of passage of fifteen years no Paper Books are filed nor any one has appeared when the references are called out. In view of the above we decline to answer the questions referred for our opinion.

2 The References stand disposed of accordingly with no order as to costs.

Sd/- Sd/-
(M.S.SHAH,J) (D.A.MEHTA,J)

m.m.bhatt